

SEC. 3. The Act entitled "An Act making appropriations for sundry civil expenses of the Government for the fiscal year ending June 30, 1909, and for other purposes", approved May 27, 1908 (35 Stat. 317), as amended, is hereby amended by amending the fourth paragraph of the section entitled "JUDICIAL, United States Courts" (35 Stat. 375, U. S. C., title 28, sec. 592), to read as follows:

"The necessary expenses for transportation and subsistence, in accordance with the Standardized Government Travel Regulations, of the United States district attorneys and their assistants, while absent from their respective official residences and necessarily employed in going to, returning from, and attending before any United States court, commissioner, or other committing magistrate, and while otherwise necessarily absent from their respective official residences on official business shall be allowed and paid in the following manner: That the accounts of the United States attorneys and assistant United States attorneys for expenses herein provided shall be made out monthly in accordance with rules and regulations prescribed by the Attorney General. And when said expense accounts are made out, as hereinbefore provided, and verified on oath before an officer authorized by law to administer oaths, they may be allowed and, upon certificate of the United States attorney, paid by the United States marshal for said district, and the amount of such payments shall be included in said marshal's accounts with the United States, and audited and allowed as provided by law."

U. S. attorneys and assistants.
Expenses during absence from official residences.

Accounts.

Approved, December 24, 1942.

[CHAPTER 826]

AN ACT

To define the real property exempt from taxation in the District of Columbia.

December 24, 1942
[H. R. 7781]
[Public Law 846]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the real property exempt from taxation in the District of Columbia shall be the following and none other:

District of Columbia.
Classes of real property exempt from taxation.

SECTION 1. (a) Property belonging to the United States of America.

(b) Property belonging to the District of Columbia.

(c) Property belonging to foreign governments and used for legation purposes.

(d) Property belonging to the Commonwealth of the Philippines and used for Government purposes.

(e) Property heretofore specifically exempted from taxation by any special Act of Congress, in force at the time of approval of this Act, so long as such property is used for the purposes for which such exemption is granted. The Commissioners of the District of Columbia shall report annually to the Congress the use being made of such specifically exempted property, and of any changes in such use, with recommendations.

Report to Congress.

(f) Art gallery buildings belonging to and operated by organizations which are not organized or operated for private gain, and are open to the public generally, and for admission to which no charge is made on more than two days each week.

(g) Library buildings belonging to and operated by organizations which are not organized or operated for private gain and are open to the public generally.

(h) Buildings belonging to and operated by institutions which are not organized or operated for private gain, which are used for purposes of public charity principally in the District of Columbia.

(i) Hospital buildings, belonging to and operated by organizations which are not organized or operated for private gain, including buildings and structures reasonably necessary and usual to the operation of a hospital.

(j) Buildings belonging to and operated by schools, colleges, or universities which are not organized or operated for private gain, and which embrace the generally recognized relationship of teacher and student.

(k) Buildings belonging to and used in carrying on the purposes and activities of the National Geographic Society, American Pharmaceutical Association, The Medical Society of the District of Columbia, the National Lutheran Home, the National Academy of Sciences, Brookings Institution, the American Forestry Association, the Carnegie Institution of Washington, the American Chemical Society, the American Association to Promote the Teaching of Speech to the Deaf, and buildings belonging to such similar institutions as may be hereafter exempted from such taxation by special Acts of Congress.

(l) Cemeteries dedicated to and used solely for burial purposes and not organized or operated for private gain, including buildings and structures reasonably necessary and usual to the operation of a cemetery.

(m) Churches, including buildings and structures reasonably necessary and usual in the performance of the activities of the church. A church building is one primarily and regularly used by its congregation for public religious worship.

(n) Buildings belonging to religious corporations or societies primarily and regularly used for religious worship, study, training, and missionary activities.

(o) Pastoral residences actually occupied as such by the pastor, rector, minister, or rabbi of a church: *Provided*, That such pastoral residence be owned by the church or congregation for which said pastor, rector, minister, or rabbi officiates: *And provided further*, That not more than one such pastoral residence shall be so exempt for any one church or congregation.

(p) Episcopal residences owned by a church and used exclusively as the residence of a bishop of such church.

(q) Buildings belonging to organizations which are charged with the administration, coordination, or unification of activities, locally or otherwise, of institutions or organizations entitled to exemption under the provisions of this Act, and used as administrative headquarters thereof.

(r) (1) Grounds belonging to and reasonably required and actually used for the carrying on of the activities and purposes of any institution or organization entitled to exemption under the provisions of this Act.

(2) Additional grounds belonging to and forming a part of the property of such institutions or organizations as of July 1, 1942. Such exemption shall be granted only upon the filing of a written application to the Commissioners, supported by an affidavit that such additional grounds are not held for profit or sale but only for the enlargement and expansion of said institution or organization.

If, however, at any future date the grounds so exempted, or any portion thereof, shall be sold and a profit shall result from such sale the taxes thereon for each year from the date of acquisition of such property for which no tax has been paid shall immediately become due and payable, without interest: *Provided, however*, That the total of such taxes shall not exceed 50 per centum of the net profit derived from such sale. The Commissioners shall be furnished a copy of the

Sale of grounds at
profit.
Taxes payable.

Proviso.

contract of sale together with other evidence necessary to establish the amount of profit or loss therefrom at least ten days prior to the date of settlement of such sale. Taxes assessed under this subparagraph shall constitute a lien upon such property.

SEC. 2. If any building or any portion thereof, or grounds, belonging to and actually used by any institution or organization entitled to exemption under the provisions of this Act are used to secure a rent or income for any activity other than that for which exemption is granted such building, or portion thereof, or grounds, shall be assessed and taxed.

Property used to secure other income.
Assessment.

SEC. 3. Every institution, organization, corporation, or association owning property exempt under the provisions of paragraph d to q, inclusive, of section 1 of this Act, shall, on or before March 1, 1943, and on or before March 1 of each succeeding year, furnish the Commissioners of the District of Columbia a report, under oath, showing the purposes for which its exempt property has been used during the preceding calendar year. Upon written application by the institution, organization, corporation, or association filed before March 1 of any year, the Commissioners may extend the time for filing said report for a reasonable period. A copy of such report shall be forwarded to the Congress by the Commissioners.

Annual report.

If such report is not filed within the time provided herein, or as extended by the Commissioners, the property of the institution, organization, corporation, or association affected shall immediately be assessed and taxed until the required report is filed: *Provided, however*, That such tax shall be for a minimum period of thirty days.

Proviso.

SEC. 4. The Commissioners of the District of Columbia, upon written application by the owner of real property, filed within ninety days from the date of the approval of this Act, are authorized to abate any tax assessed against any real property exempted by this Act where such tax was assessed after January 1, 1941, or to refund any such tax within the limitations of appropriations therefor.

Abatements or refunds.

SEC. 5. Any institution, organization, corporation, or association aggrieved by any assessment of real property deemed to be exempt from taxation under the provisions of this Act may appeal therefrom to the Board of Tax Appeals for the District of Columbia in the same manner and to the same extent as provided in sections 3 and 4 of title IX of the District of Columbia Revenue Act of 1939, as amended: *Provided, however*, That payment of the tax shall not be prerequisite to any such appeal.

Appeals.

52 Stat. 371.
D. C. Code §§ 47-2403, 47-2404.
Proviso.

SEC. 6. The Commissioners are authorized to make and promulgate such rules and regulations as they may deem necessary to carry out the intent and purposes of this Act.

Rules and regulations.

SEC. 7. The following Acts or parts thereof are hereby repealed:

Repeals.

(a) Section 1 of "An Act exempting from taxes certain property in the District of Columbia and to amend the 'Act to provide for the creation of corporations in the District of Columbia by general law'", approved June 17, 1870 (16 Stat. 153);

(b) Section 8 of "An Act for the support of the Government of the District of Columbia for the fiscal year ending June thirtieth, eighteen hundred and seventy-six, and for other purposes", approved March 3, 1875 (18 Stat. 503);

(c) Section 8 of "An Act for the support of the Government of the District of Columbia for the fiscal year ending June thirtieth, eighteen hundred and seventy-eight, and for other purposes", approved March 3, 1877 (19 Stat. 399);

(d) Section 14 of "An Act providing permanent form of government for the District of Columbia", approved June 11, 1878 (20 Stat. 108);

D. C. Code § 47-801.

D. C. Code p. LXI.

(e) "An Act to construe an Act entitled 'An Act to relieve the churches and orphan asylums of the District of Columbia and to clear the title of the trustees of such property'", approved March 3, 1881 (21 Stat. 513);

D. C. Code § 47-804.

(f) The second paragraph of section 5 of "An Act making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes", approved July 1, 1902, reading as follows: "That hereafter property used for educational purposes that is not used for private gain shall be exempt from taxation and all other property used for educational purposes shall be assessed and taxed as other property is assessed and taxed" (32 Stat. 616); and

D. C. Code § 47-802.

(g) The last sentence of "An Act to exempt from taxation certain property of the Daughters of the American Revolution in Washington, District of Columbia", approved August 15, 1916 (39 Stat. 514-515, ch. 342), relating to the exemption from taxation of a rectory, parsonage, glebe house, or pastoral residence.

D. C. Code § 47-801.

Approved, December 24, 1942.

[CHAPTER 827]

AN ACT

December 24, 1942
[H. R. 7810]
[Public Law 847]

To provide for the appointment of an additional district judge for the northern district of Alabama.

Alabama, U. S.
Additional district judge.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is authorized to appoint, by and with the advice and consent of the Senate, an additional district judge for the District Court of the United States for the Northern District of Alabama.

Residence.

Birmingham shall be the official place of residence of every person who may become a district judge for the District Court of the United States for the Northern District of Alabama by virtue of appointment and confirmation in accordance with the provisions of this Act.

Approved, December 24, 1942.

[CHAPTER 828]

AN ACT

December 24, 1942
[H. R. 7844]
[Public Law 848]

To amend sections 3, 4, 5, and 6 of the Act approved March 7, 1942 (Public Law 490, Seventy-seventh Congress), providing for continuing pay and allowances of certain missing persons.

Pay and allowances of certain missing persons.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to provide for continuing payment of pay and allowances of personnel of the Army, Navy, Marine Corps, and Coast Guard, including the retired and Reserve components thereof; the Coast and Geodetic Survey and the Public Health Service, and civilian employees of the executive departments, independent establishments, and agencies, during periods of absence from post of duty, and for other purposes", approved March 7, 1942 (Public Law 490, Seventy-seventh Congress), is hereby amended as follows:

Ante, p. 143.

Ante, p. 144.
Continuance of allotments for dependents; insurance premiums.

Section 3, strike out the entire section and substitute the following: "Any person entitled under section 2 of this Act to receive pay and allowances, and who has made an allotment of pay for the support of dependents or for the payment of insurance premiums, shall be